

2020 Tax Guidance for Foster Families

Foster children **can** be claimed as a dependents, so long as the following five (5) tests are met by the foster parents:

1. **Relationship**
2. **Age**
3. **Residency**
4. **Support**
5. **Joint return**

1. **Relationship** test is met if the foster children were placed in the foster parents' care by a placement agency, court order, or any government agency.
2. The **Age** test is satisfied if the following requirements are met:
 - Under age 19 at the end of the year and younger than you (or your spouse, if filing jointly),
 - A student under age 24 at the end of the year and younger than you (or your spouse, if filing jointly), or
 - Permanently and totally disabled at any time during the year, regardless of age.
3. The **Residency** test is met if the child was under the care and financial support of the foster parents for more than half of the tax year in question.
4. The **Support** test is met so long as the child did not provide more than half of his or her support for the tax year in question.
5. Lastly, the foster parents must file a **Joint Return**.